

NGATI TOA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2928

Principal: Kaye Brunton

School Address: Piko Street, Titahi Bay, Porirua

School Postal Address: Piko Street, Titahi Bay, PORIRUA, 5022

School Phone: 04 236 7785

School Email: office@ngatittoa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Charles Ryman	Chairperson	Elected	Franchise Owner	Jul 2022
Kaye Brunton	Principal	ex Officio		
Trina Kapene	Parent Rep	Elected	Child Carer	Jul 2022
Eugene Perano	Parent Rep	Elected	Builder	Jul 2022
Sasha Chadwick	Parent Rep	Elected	Public Servant	Jul 2022
Rob Egan	Parent Rep	Appointed	Director/Owner	Jul 2022
Chalajia Taukamo-Iv	Parent Rep	Co-opted	Massage Therapist	Jul 2022
Glen Robinson	Staff Rep	Elected	Groundsman	Jul 2022

Accountant / Service Provider: Education Services Ltd

NGATI TOA SCHOOL

Annual Report - For the year ended 31 December 2019

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Ngati Toa School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Charles Ruman
Full Name of Board Chairperson

C. Ruman
Signature of Board Chairperson

2/06/2020
Date:

Kaye Margaret Brunton
Full Name of Principal

K. Brunton
Signature of Principal

2/06/2020
Date:

Ngati Toa School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,393,878	1,312,298	1,302,239
Locally Raised Funds	3	83,191	3,988	92,255
Interest income		2,594	1,200	2,096
		<u>1,479,663</u>	<u>1,317,486</u>	<u>1,396,590</u>
Expenses				
Locally Raised Funds	3	28,383	5,200	39,039
Learning Resources	4	979,798	949,381	927,986
Administration	5	84,691	77,548	79,465
Finance		1,002	1,075	1,415
Property	6	337,481	282,882	278,920
Depreciation	7	41,575	29,790	37,092
Loss on Disposal of Property, Plant and Equipment		1,117	-	-
		<u>1,474,047</u>	<u>1,345,876</u>	<u>1,363,917</u>
Net Surplus / (Deficit) for the year		5,616	(28,390)	32,673
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>5,616</u>	<u>(28,390)</u>	<u>32,673</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngati Toa School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>110,722</u>	<u>51,738</u>	<u>75,611</u>
Total comprehensive revenue and expense for the year		5,616	(28,390)	32,673
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		5,173	-	2,438
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>121,511</u>	<u>23,348</u>	<u>110,722</u>
Retained Earnings		121,511	23,348	110,722
Equity at 31 December		<u>121,511</u>	<u>23,348</u>	<u>110,722</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngati Toa School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	268,227	29,972	62,902
Accounts Receivable	9	51,814	76,739	83,785
GST Receivable		-	9,885	5,368
Prepayments		916	1,976	1,688
		<u>320,957</u>	<u>118,572</u>	<u>153,743</u>
Current Liabilities				
GST Payable		2,215	-	-
Accounts Payable	11	72,846	66,911	82,567
Revenue Received in Advance	12	917	7,972	-
Provision for Cyclical Maintenance	13	-	8,571	8,571
Painting Contract Liability - Current Portion	14	12,746	12,746	19,700
Finance Lease Liability - Current Portion	15	5,255	5,629	5,505
Funds held in Trust	16	2,740	3,771	2,068
Funds held for Capital Works Projects	17	188,514	-	10,915
		<u>285,233</u>	<u>105,600</u>	<u>129,326</u>
Working Capital Surplus/(Deficit)		35,724	12,972	24,417
Non-current Assets				
Property, Plant and Equipment	10	152,311	65,544	150,839
		<u>152,311</u>	<u>65,544</u>	<u>150,839</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	62,000	55,168	55,300
Painting Contract Liability	14	-	-	7,151
Finance Lease Liability	15	4,524	-	2,083
		<u>66,524</u>	<u>55,168</u>	<u>64,534</u>
Net Assets		<u><u>121,511</u></u>	<u><u>23,348</u></u>	<u><u>110,722</u></u>
Equity		<u><u>121,511</u></u>	<u><u>23,348</u></u>	<u><u>110,722</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngati Toa School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		385,699	356,100	376,381
Locally Raised Funds		93,317	1,500	75,034
Goods and Services Tax (net)		7,503	-	4,517
Payments to Employees		(235,607)	(208,766)	(209,281)
Payments to Suppliers		(173,084)	(184,573)	(174,005)
Interest Paid		(1,002)	(1,075)	(1,415)
Interest Received		2,594	1,200	2,096
Net cash from Operating Activities		79,420	(35,614)	73,327
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(41,937)	(1,200)	(77,281)
Net cash from Investing Activities		(41,937)	(1,200)	(77,281)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,173	-	2,438
Finance Lease Payments		(3,760)	(3,179)	(3,730)
Painting contract payments		(14,105)	(15,500)	(12,549)
Funds Administered on Behalf of Third Parties		672	-	(1,703)
Funds Held for Capital Works Projects		179,862	-	(3,065)
Net cash from Financing Activities		167,842	(18,679)	(18,609)
Net increase/(decrease) in cash and cash equivalents		205,325	(55,493)	(22,563)
Cash and cash equivalents at the beginning of the year	8	62,902	85,465	85,465
Cash and cash equivalents at the end of the year	8	268,227	29,972	62,902

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngati Toa School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Ngati Toa School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Cyclical Maintenance Provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 13.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets*Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	314,681	306,000	301,906
Teachers' Salaries Grants	799,229	806,249	786,249
Use of Land and Buildings Grants	222,466	166,770	166,226
Resource Teachers Learning and Behaviour Grants	7,270	2,000	1,691
Other MoE Grants	50,232	31,279	41,400
Other Government Grants	-	-	4,767
	1,393,878	1,312,298	1,302,239

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	18,547	500	8,337
Bequests & Grants	22,416	-	48,457
Activities	21,439	(6,012)	22,349
Trading	8,045	3,500	4,326
Fundraising	4,727	1,000	771
Other Revenue	1,000	-	-
Hall	7,017	5,000	8,015
	83,191	3,988	92,255
Expenses			
Activities	16,525	-	33,813
Trading	8,494	3,700	4,090
Fundraising (Costs of Raising Funds)	2,226	-	-
Hall	1,138	1,500	1,136
	28,383	5,200	39,039
<i>Surplus/(Deficit) for the year Locally raised funds</i>	54,808	(1,212)	53,216

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	16,985	21,400	23,383
Library Resources	-	500	544
Employee Benefits - Salaries	951,447	913,681	890,366
Staff Development	11,366	13,800	13,693
	979,798	949,381	927,986

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,458	5,458	5,384
Board of Trustees Fees	2,780	2,800	2,670
Board of Trustees Expenses	2,694	2,200	1,208
Communication	2,305	1,700	2,761
Consumables	9,382	6,350	6,460
Operating Lease	-	-	320
Other	14,338	13,920	15,843
Employee Benefits - Salaries	38,262	39,000	36,899
Insurance	1,552	-	-
Service Providers, Contractors and Consultancy	7,920	6,120	7,920
	<u>84,691</u>	<u>77,548</u>	<u>79,465</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,074	25,940	8,321
Cyclical Maintenance Expense	(1,871)	8,667	9,133
Grounds	3,767	3,100	2,314
Heat, Light and Water	22,627	13,700	14,401
Rates	8,833	9,000	6,823
Repairs and Maintenance	5,370	9,000	4,941
Use of Land and Buildings	222,466	166,770	166,226
Security	3,902	4,371	14,002
Employee Benefits - Salaries	42,030	42,334	47,468
Contractor & Consultancy	23,283	-	5,291
	<u>337,481</u>	<u>282,882</u>	<u>278,920</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	2,479	834	1,038
Furniture and Equipment	13,868	9,253	11,521
Information and Communication Technology	15,858	13,587	16,917
Leased Assets	8,128	5,212	6,490
Library Resources	1,242	904	1,126
	<u>41,575</u>	<u>29,790</u>	<u>37,092</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	300	-	300
Bank Current Account	263,223	-	44,100
Bank Call Account	4,704	29,972	18,502
Cash equivalents for Cash Flow Statement	<u>268,227</u>	<u>29,972</u>	<u>62,902</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

Of the \$268,227 Cash and Cash Equivalents, \$192,657 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	70	3,717	9,279
Banking Staffing Underuse	4,713	25,829	18,488
Teacher Salaries Grant Receivable	47,031	47,193	56,018
	<u>51,814</u>	<u>76,739</u>	<u>83,785</u>
Receivables from Exchange Transactions	70	3,717	9,279
Receivables from Non-Exchange Transactions	51,744	73,022	74,506
	<u>51,814</u>	<u>76,739</u>	<u>83,785</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	48,549	-	-	-	(2,479)	46,069
Furniture and Equipment	54,757	26,013	(633)	-	(13,868)	66,270
Information and Communication Tech	32,426	6,619	-	-	(15,858)	23,187
Leased Assets	7,671	9,777	(484)	-	(8,128)	8,836
Library Resources	7,437	1,754	-	-	(1,242)	7,949
Balance at 31 December 2019	150,840	44,163	(1,117)	-	(41,575)	152,311

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	49,587	(3,518)	46,069
Furniture and Equipment	263,367	(197,097)	66,270
Information and Communication	105,717	(82,530)	23,187
Leased Assets	17,128	(8,292)	8,836
Library Resources	37,823	(29,874)	7,949
Balance at 31 December 2019	473,622	(321,311)	152,311

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	-	49,587	-	-	(1,038)	48,549
Furniture and Equipment	43,449	22,829	-	-	(11,521)	54,757
Information and Communication Tech	37,772	11,571	-	-	(16,917)	32,426
Leased Assets	12,471	1,690	-	-	(6,490)	7,671
Library Resources	8,563	-	-	-	(1,126)	7,436
Balance at 31 December 2018	102,255	85,677	-	-	(37,092)	150,839

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	49,587	(1,038)	48,549
Furniture and Equipment	349,532	(294,775)	54,757
Information and Communication	308,276	(275,850)	32,426
Leased Assets	24,162	(16,491)	7,671
Library Resources	36,068	(28,632)	7,436
Balance at 31 December 2018	767,625	(616,786)	150,839

11. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	15,273	10,415	9,242
Accruals	5,458	5,693	5,299
Capital Accruals for PPE items	781	-	8,708
Employee Entitlements - Salaries	47,031	47,193	56,018
Employee Entitlements - Leave Accrual	4,303	3,610	3,300
	<u>72,846</u>	<u>66,911</u>	<u>82,567</u>

Payables for Exchange Transactions	72,846	66,911	82,567
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>72,846</u>	<u>66,911</u>	<u>82,567</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income In Advance	-	284	-
Camp Fees in Advance	917	7,688	-
	<u>917</u>	<u>7,972</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	63,871	55,072	54,738
Increase to the Provision During the Year	-	8,667	7,500
Adjustment to the Provision	(1,871)	-	-
Use of the Provision During the Year	-	-	1,633
Provision at the End of the Year	<u>62,000</u>	<u>63,739</u>	<u>63,871</u>
Cyclical Maintenance - Current	-	8,571	8,571
Cyclical Maintenance - Term	62,000	55,168	55,300
	<u>62,000</u>	<u>63,739</u>	<u>63,871</u>

14. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	12,746	12,746	19,700
Non Current Liability	-	-	7,151
	<u>12,746</u>	<u>12,746</u>	<u>26,851</u>

In 2011 the Board signed an agreement with Programmed Maintenance Services (the contractor) for an agreed programme of work covering a ten year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2011-2013, with regular maintenance in subsequent years. The agreement has an annual commitment of \$19,700. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,255	5,629	5,505
Later than One Year and no Later than Five Years	4,524	-	2,083
	<u>9,779</u>	<u>5,629</u>	<u>7,588</u>

16. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,740	3,771	2,068
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>2,740</u>	<u>3,771</u>	<u>2,068</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Electrical Switchboards	<i>completed</i>	3,115	-	3,115	-	-
Bike Track	<i>in progress</i>	9,000	-	-	-	9,000
Blk 2 Refurbish Toilets	<i>in progress</i>	(1,200)	-	2,943	-	(4,143)
Roof Replacement	<i>in progress</i>	-	100,000	43,123	-	56,877
Relocation / New Bathroom	<i>in progress</i>	-	245,054	118,274	-	126,780
Totals		10,915	345,054	167,455	-	188,514

Represented by:

Funds Held on Behalf of the Ministry of Education	192,657
Funds Due from the Ministry of Education	(4,143)
	188,514

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Blocks 2, 3, 4 Re-Roofing	<i>completed</i>	1,100	-	-	1,100	-
Electrical Switchboards	<i>in progress</i>	1,050	3,115	1,050	-	3,115
Fence & Gates - Special Needs	<i>completed</i>	5,041	-	5,041	-	-
Blocks 1 & 2 Storm Damage	<i>completed</i>	1,884	(834)	1,050	-	-
Stormwater Drain	<i>completed</i>	4,905	(2,655)	2,250	-	-
Bike Track	<i>in progress</i>	-	9,000	-	-	9,000
Blk 2 Refurbish Toilets	<i>in progress</i>	-	-	1,200	-	(1,200)
Totals		13,980	8,626	10,591	1,100	10,915

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,780	2,670
Full-time equivalent members	0.07	0.06
<i>Leadership Team</i>		
Remuneration	306,952	221,371
Full-time equivalent members	2.93	2.00
Total key management personnel remuneration	309,732	224,041
Total full-time equivalent personnel	3.00	2.06

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	268,227	29,972	62,902
Receivables	51,814	76,739	83,785
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	320,041	106,711	146,687

Financial liabilities measured at amortised cost

Payables	72,846	66,911	82,567
Borrowings - Loans	-	-	-
Finance Leases	9,779	5,629	7,588
Painting Contract Liability	12,746	12,746	26,851
Total Financial Liabilities Measured at Amortised Cost	95,371	85,286	117,006

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 8 Cash and Cash Equivalents:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

Independent auditor's report

To the readers of the financial statements of Ngati Toa School for the year ended 31 December 2019

The Auditor-General is the auditor of Ngati Toa School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, which comprise the statement of financial position as at 31 December 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for Opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 22 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1, and pages 26 to 34 but does not include the financial statements, and our auditor's report thereon.

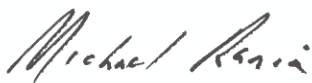
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Analysis of Variance Reporting



School Name:	Ngāti Toa School	School Number:	2928
Strategic Aim:	Students are sparked by learning to be the best they can be. Engaged students who are achieving highly.		
Annual Aim:	By 2020, Ngāti Toa School students are achieving on par with expected curriculum levels.		
Target:	<p>85% of Years 4-6 students at or above their appropriate curriculum level in reading. 70% of Years 4-6 students at or above their appropriate curriculum level in writing. 80% of Years 4-6 students at or above their appropriate curriculum level in mathematics. 65% of Year 3 students reading at level 22 (2b). 65% of Year 3 students writing at level 2b.</p>		
Baseline Data:	<p>Reading: Target of 80% of Year 4-6 students at or above their appropriate curriculum level in reading - achieved at 83% in 2018. Target of 60% of Year 3 students reading at Level 22 or above in reading – achieved at 63% in 2018.</p> <p>Writing: Target of 70% of Year 4-6 students at or above their appropriate curriculum level in writing in 2018 therefore we have not achieved at 56% (requires a shift of 8 more children). Target of 60% of Year 3 students writing at Level 2b therefore we have not achieved the target at 43%. (requires a shift of 5 more children).</p>		



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Students were identified as Tier 1,2,3 for reading and writing.</p> <p>Tier 1: Meeting expectation Tier 2: Likely to meet expectation with some short-term intervention. Tier 3: Longer term intervention required to sustain progress.</p> <p>Teachers' professional inquiries were focused around pedagogy to accelerate the progress of tier two students.</p> <p>Intervention programmes were identified that would have the biggest impact on accelerating the acquisition of the building blocks for reading and writing i.e. speaking in a group and following instructions, letter/sound knowledge, basic word recognition and knowledge, strategies for decoding text. These programmes are: Talk to Learn (aimed at fostering participation in oral language situations), Early Words (aimed at building knowledge and recall of high frequency words), FivePlus (aimed at helping children use the strategies they have been taught in their reading), SevenPlus (aimed at helping children use the strategies they have been taught in their reading).</p>	<p>85% of Years 4-6 students at or above their appropriate curriculum level in reading. This target was not achieved and our overall reading data is in fact lower than 2018 reading data. We do however, have 79% of year 6 students and 71% of year 5 students achieving at expectation. The year 4 cohort has lowered the overall result for years 4-6.</p> <p>60% of Year 3 students reading at level 22 (2b). We achieved this target with 72% of year 3 students at expectation.</p> <p>70% of Years 4-6 students at or above their appropriate curriculum level in writing. This target was not achieved with us getting almost exactly the same result as 2018 with 60% of year 4-6 students writing at expectation. We do however, have 92% of year 6 students at expectation and 63% of year 5 students. Again, the year 4 cohort has lowered the overall result.</p> <p>60% of Year 3 students writing at level 2b. We met this target with 60% of year 3 students writing at</p>	<p>Each year our BOT determined we would increase our aspirational targets. At the end of 2018 we agreed we would not increase the writing target as we had not achieved it then. Whilst in some areas we have been successful in achieving the targets, this is not consistent. When cohorts are collated together, the results of sub-groups can lower the overall result.</p> <p>The interventions that were put in place were effective when implemented without disruption. In reality, support staff time that was scheduled for teaching programmes was often disrupted with behavioural needs seeing the staff redirected. To be truly effective, there needs to be consistency in the delivery of these programmes.</p> <p>The close monitoring of ākonga also meant that those in need to extra support were identified. When outside interventions were required there was often a very slow response to things being put in place.</p>	<p>Focus on year 5 cohort (year 4 2019 students) and rewrite targets as 'improve the number of year 5 students at expectation in reading, writing and mathematics'.</p> <p>A review of mathematics teaching and learning in 2020/21 with a view to professional learning in this area.</p> <p>Continue targeted intervention programmes for tier 2 students in reading, writing and potentially mathematics.</p> <p>A continued focus on building oral language skills in all our ākonga.</p>

Support staff timetabled to teach these programmes and priority learners selected.

Impact of these programmes monitored across the terms.

Staff analysed assessment information, identifying students who have progressed, regressed and stayed the same. Discussion around these findings sought to understand what is working well and not, and where adjustments needed to be made to programmes.

Leaders analysed the findings and checked that interventions are in place for those who are regressing or stagnating with little progress.

Investigation into teachers' understanding of expectations through the levels in reading, writing and mathematics through the Learning Progressions Frameworks.

expectation.

We had not collected tier data for mathematics in 2018 so cannot compare, but we have not met this target with 51% years 4-6 meeting expectation for mathematics.

Planning for next year:

Raising achievement plan for 2020.

Strategic Aim	Students, whānau and staff are strongly connected to the school.
Annual Aim:	By 2020, Ngāti Toa school is founded on culturally-responsive practice.
Target:	Staff, students and whanau operating at the 'highly responsive' stage of the Culturally Responsive Framework. On average, 30 families attending each school-led community activity.
Baseline Data:	This is the goal area that the board have agreed to rework to include input from iwi and whanau. The framework was not widely used over 2019.



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Staff re-engaged with the school's culturally responsive framework. All staff reviewed and re-evaluated where they think the school is at. This identified building staff capability as an area for focus.</p> <p>Four staff attended an iwi bus tour of significant sites for Ngāti Toa. This created discussion around of some of the stories and personalities our ākonga need to know more about. Four staff also completed Te Ahu o te reo Māori courses.</p> <p>Staff from Te Puna Maturanga came into classrooms and staff from school visited the Puna after school.</p> <p>The senior school focused on Our People, Our Place early in the year. They had the Porirua historic bus tour (Pataka) and further visits to Pataka to engage the children with the Ngāti Toa exhibition and the history of the harbour. They also looked at family trees, ancestry and connections.</p> <p>A whanau hui at Te Puna Maturanga was held and nine whānau were represented. Feedback was sought about what is working well for whānau and what could be improved.</p> <p>Ako ma te korero—Learning through Talk 62% of our whānau attended the opportunity to talk with their children's teachers about progress and achievement at the end of term</p>	<p>2019 was a year of building staff capability in te reo and tikanga Māori, but also in knowledge of local context (linked to evaluation from culturally responsive framework).</p> <p>Staff developed their relationships with Te Puna Maturanga and saw our tamariki in a different context when working in iwi-based learning centre.</p> <p>School events such as the whānau dinner and quiz night brought whānau into the school to socialise and build connections.</p> <p>Learning conversations for reporting student progress involved ākonga sharing their learning with whānau.</p> <p>Linc-Ed SMS enabled whānau to see</p>	<p>As this aim and target have been worked with over the year, the board have determined that it needs further discussion as to what it is we are seeking in this area. The part of our vision this goal relates to is 'Kindled by heritage...' so there is a strong link to the local curriculum goal as well as connection and identity. We are not convinced that our measure is what counts as engagement and connection and need to work more closely with iwi on this area.</p>	<p>The board have agreed to discuss this goal to determine the meaning of 'students, whanau and staff are strongly connected to the school and community'. At this stage our culturally responsive framework is not a living document. The task of putting it together was possibly where the work was for the team in identifying and highlighting what 'cultural responsiveness' looks like.</p> <p>The school has shifted our professional learning focus from a specific learning area to more of an umbrella/big picture focus around the culture/ethos we are wishing to develop in our school. Our focus in 2020 will be Relationships-Based Learning as professional learning. https://cognitioneducation.com/professionallearning/#rbl</p> <p>This piece of work stems from Russell Bishop's successful Te Kotahitanga project which identified an Effective Teaching Profile based on the voices of Māori learners and their whānau. The initial programme was based in a secondary school context and it has now been developed further to suit primary. The voices of our teachers, students and a focus whānau group have already been collected and analysed to identify enabling factors and barriers so we can begin to focus to build stronger connections.</p> <p>In 2020 we will be revising this goal and the strategic initiatives required to achieve it. We believe engaging with Te Hurihanginui and Relationships-Based Learning will have a marked impact on re-designing the strategic plan.</p>

two. Those that did not attend were followed up by classroom teachers with phone calls or informal conversation during the school day.

Whānau dinner (40 in attendance) was an opportunity for whānau to meet and add to the feedback about what is working well and what can be improved. It also clarified expectations that different levels across the school have for the ways parents can help at home.

tamariki's progress more responsively.

Planning for next year:

Re-design the strategic plan with iwi as partners in the process.

Develop protocols that include Māori perspectives for everyday and significant school events.

Consult with whanau about what they would like to know about their children's learning and best ways to find that out.

Strategic Aim	Curriculum content and delivery that sparks motivation and engagement
Annual Aim:	A Ngāti Toa School curriculum framework identifying approaches that align with our values and beliefs.
Target:	By the end of 2020, the Ngāti Toa school curriculum and teaching practice support tamariki to be high achievers, thinkers, learners and kaitiaki. Priorities for professional learning and development are determined, resourced and delivered.
Baseline Data:	Part One – the <i>why</i> of the NTS curriculum has been developed. Part Two – the <i>how and what</i> will be the next focus. Work is already underway to develop our matrix of pedagogical approaches that will align to the graduate profile competencies showing how the approach is developing each competency.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Building knowledge and understanding of our key pedagogies i.e. learning through play and place, and also aligning this with our graduate profile competencies.</p> <p>Teacher-only day focused on Learning through Place from an iwi perspective. Compiling an inventory of local landmarks, waiata, iwi/hapu events, assessment, stories, places and people that will inform our programmes (poutokomanawa)</p> <p>Community connection and networking: Kahui Ako hui organised by Enviroschools and the Healthy Harbours Trust to bring together schools and PCC, GWRC to develop and align understandings of 'place-based' learning. Discussions around piloting a Collaborative Community Model (e.g. Kids Greening Taupo, Dunedin Town-Belt).</p> <p>Used the Local Curriculum Design Tool to build matrix of capability and learning area expectations at years 3 and 6.</p>	<p>The two sections of our Ngāti Toa School Curriculum comprise the 'how' or big picture strategic direction of the curriculum with components such as vision, values and key approaches to teaching and learning, and the 'what' of our local curriculum. This is the content that our learners need to know and be able to do as a combination of what the New Zealand Curriculum deems our ākonga (students) need to know and what our community want and expect their children to learn about.</p> <p>The Poutokomanawa identifies the places people and events of significance to local iwi and whānau.</p>	<p>When our ākonga are learning outside they are highly engaged and excited about their learning. The completion of our local curriculum has pulled together key elements of importance for our community with input from them. Having this working document available at every gathering held has created multiple opportunities for whānau to contribute. Having meetings solely to focus on the curriculum were marginally successful for our community.</p> <p>Maintaining momentum on creating a curriculum is not easy as it can be a lengthy process.</p>	<p>In light of new thinking arising from our professional learning in Relationships-Based Learning and imminent focus through Te Hurihanganui</p> <p>To continue to build the Ngāti Toa School Te Poutokomanawa with iwi and community.</p> <p>To progress the development of our school graduate profile competencies through the lens of our school values.</p>
Planning for next year:			
<p>Complete the remaining elements of the school's curriculum and develop a plan for staff professional learning in areas identified as priority. Work with iwi on re-design on NTS curriculum to reflect Te Ao Māori/Te Ao Pakeha.</p>			



1 March 2020

KIWISPORT FUNDING 2019

The Kiwisport funds have been used to enhance the physical participation of all students in our school. We have updated and purchased more physical education equipment for each of our 7 classes. The equipment has promoted our school value of Hauora (wellbeing) and enhanced the physical activities our students participate in during break times and in class physical education sessions. Equipment purchased included a variety of balls, skipping ropes, and we also added to our netballs, basketballs, soccer balls, and rugby balls. We also purchased safety wraps for our new sunshade poles so when students are playing games they are not injured. We subsidised the Life Education caravan visit to the school for each child.

We have also assisted our students in participating in local school competitions at Te Rauparaha Arena by subsidising Futsal.

Yours sincerely

Kaye Brunton
Principal